

ID: CCA_2013090413581030

UILC: 6103.05-14

Number: **201404010**

Release Date: 1/24/2014

From: [REDACTED]

Sent: Wednesday, September 04, 2013 1:58:11 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Clarification on Joint offer filed by 2 spouses that live separately

Hello

The Centralized Offer in Compromise unit has asked below to what extent they may disclose financial information provided by one taxpayer on a joint offer to the other taxpayer who does not live in the same household. Your assumption that the Service cannot disclosure current finances is correct. Upon written request, I.R.C. 6103(e)(8) permits the Service to disclose the general nature of collection activities, including whether (1) the IRS has attempted to collect the deficiency from the other former spouse; (2) the amount, if any, collected from the other former spouse; (3) the current collection status (e.g., Taxpayer Delinquent Account ("TDA"), installment agreement, suspended); and (4) if suspended, the reason (e.g., unable to locate, hardship). I.R.C. 6103(8)(e) does not, however, authorize disclosure of personal information about a former/separated spouse, including any information about the other spouse's employment, income, or assets. The IRM provides that it is at the taxpayer's discretion whether to discuss their financial information and whether an amended offer should be submitted to include both RCPs. IRM 5.8.5.22.

Please let me know if you have any further questions.